

# WITHHOLDING AND REPORTING OPTIONS SUMMARY

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1 **1 FOUR WITHHOLDING AND REPORTING STATUSES COMPARED**

2 Albert Einstein is famous for saying:

3 *"The essence of genius is simplicity".*

4 This section tries to simplify most of what you need to know about withholding and reporting forms and statuses into the  
5 shortest possible tabular list that we can think of.

6 First we will start off by comparing the four different withholding and reporting statuses in tabular form. For each, we will  
7 compare the withholding, reporting, and SSN/TIN requirements and where those requirements appear in the code or  
8 regulations. For details on how the statuses described relate, refer to Citizenship, Domicile, and Tax Status Options, Form  
9 #10.003, Section 16.

10 Jesus summarized the withholding and reporting requirements in the holy bible, and he was ABSOLUTELY RIGHT! Here  
11 is what He said they are:

12 *And when he had come into the house, Jesus anticipated him, saying, "What do you think, Simon? From whom do*  
13 *the kings [governments] of the earth [lawfully] take customs or taxes, from their sons [citizens and subjects] or*  
14 *from strangers ["aliens", which are synonymous with "residents" in the tax code, and exclude "citizens"?]"*

15 *Peter said to Him, "From strangers ["aliens"/"residents" ONLY. See 26 C.F.R. §1.1-1(a)(2)(ii) and 26 C.F.R.  
16 §1.1441-1(c)(3)]."*

17 *Jesus said to him, "Then the sons ["citizens" of the Republic, who are all sovereign "nationals" and "non-resident*  
18 *non-persons" under federal law] are free [sovereign over their own person and labor. e.g. SOVEREIGN*  
19 *IMMUNITY]."*  
20 *[Matt. 17:24-27, Bible, NKJV]*

21 The table in the following pages PROVES He was absolutely right. To put it simply, the only people who don't have rights  
22 are those whose rights are "alienated" because they are privileged "aliens" or what Jesus called "strangers". For details on  
23 why all "aliens" are privileged and subject to taxation and regulation, see Citizenship, Domicile, and Tax Status Options,  
24 Form #10.003, Section 16.1.

25 An online version of the subsequent table with activated hotlinks can be found in:

<i>Citizenship Status v. Tax Status</i> , Form #10.011, Section 13 <a href="https://sedm.org/Forms/10-Emancipation/CitizenshipStatusVTaxStatus/CitizenshipVTaxStatus.htm">https://sedm.org/Forms/10-Emancipation/CitizenshipStatusVTaxStatus/CitizenshipVTaxStatus.htm</a>
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1 **Table 1: Withholding, reporting, and SSN requirements of various civil statuses**

#	Characteristic	<a href="#">“Employee”</a>	<a href="#">“Foreign Person”</a>	<a href="#">“U.S. Person”</a>	<a href="#">“Non-Resident Non-Person” (See Form #05.020)</a>
1	Defined in	26 U.S.C. §3401(c)	See IRS website: <a href="https://www.irs.gov/individuals/international-taxpayers/foreign-persons">https://www.irs.gov/individuals/international-taxpayers/foreign-persons</a>	26 U.S.C. §7701(a)(30)	Not directly defined in code. 26 U.S.C. §7701(a)(31) comes closest.
2	Presumption rule(s)		All “aliens” are presumed to be “nonresident aliens” by default. 26 C.F.R. §1.871-4(b).	Payments supplied without documentation are presumed to be made to a “U.S. person” under 26 C.F.R. §1.1441-1(b)(3)(iii).	None
3	Withholding form(s)	Form W-4	Form W-8	1. Form W-9 2. FORM 9 3. Allowed to make your own Substitute Form W-9. See Note 10 below.	1. Custom form 2. Modified or amended Form W-8 or Form W-9 3. FORM 10 4. FORM 13
4	Withholding requirements	26 U.S.C. §3402	Only if engaged in a “trade or business”. 26 U.S.C. §3406: Backup Withholding. Withholding ONLY on “reportable payments”, which means “trade or business”/public office under 26 U.S.C. §6041(a).	None if mark “OTHER” on Form W-9 and invoke 26 C.F.R. §1.1441-1(d)(1)	None. All earnings are a “foreign estate” under 26 U.S.C. §7701(a)(31)
5	Reporting form(s)	<a href="#">Form W-2</a>	<a href="#">Form 1042</a>	<a href="#">Form 1099</a>	None. Any information returns that are filed MUST be rebutted and corrected. See <a href="#">Form #04.001</a>
6	Reporting requirements <sup>1</sup>		Only if not engaged in a “trade or business”/public office. See 26 U.S.C. §6041. 26 U.S.C. §3406 lists types of “trade or business” payments that are “reportable”.	None if mark “OTHER” on Form W-9 and invoke 26 C.F.R. §1.1441-1(d)(1).	None.
7	SSN/TIN Requirement <sup>2</sup>		Only if not engaged in a “trade or business”/public office. See 26 C.F.R. §301.6109-1(b)(2) and 31 C.F.R. §306.10, Note 2.. Use an “INDIVIDUAL Taxpayer Identification Number (ITIN)”. 26 C.F.R. §301.6109-1(d)(3)	Yes, if eligible. Most are NOT under 26 U.S.C. §6109 or the Social Security Act. <sup>3</sup> See 26 C.F.R. §301.6109-1(b)(1)	None
8	Civil status in top row of this column includes	Any PRIVATE PARTY who files and thereby commits the crime of impersonating a public officer, 18 U.S.C. §912.	1. Resident Aliens (26 U.S.C. §7701(b)(1)(A)) 2. Nonresident aliens (26 U.S.C. §7701(b)(1)(B))	Anyone who files the Form W-4 (don’t do it, it’s a CRIME if you aren’t an elected or appointed public officer of the U.S. Inc., 18 U.S.C. §912)	A private human being domiciled in a constitutional state who: 1. Absolutely owns all of their property; 2. Is outside the statutory jurisdiction of the federal courts; 3. Owes NO DUTY to any government under 26 U.S.C.. Also called a “transient foreigner” or “stateless person” by the courts.

<sup>1</sup> For detailed background on reporting requirements, see: *Correcting Erroneous Information Returns*, Form #04.001; <https://sedm.org/Forms/FormIndex.htm>.

<sup>2</sup> See *About SSNs and TINs on Government Forms and Correspondence*, Form #05.012; <https://sedm.org/Forms/FormIndex.htm>.

<sup>3</sup> See: 1. *Why It is Illegal for Me to Request or Use a “Taxpayer Identification Number”*, Form #04.205, ; <https://sedm.org/Forms/FormIndex.htm>; 2. *Why You Aren’t Eligible for Social Security*, Form #06.001, <https://sedm.org/Forms/FormIndex.htm>.

#	Characteristic	<u>“Employee”</u>	<u>“Foreign Person”</u>	<u>“U.S. Person”</u>	<u>“Non-Resident Non-Person” (See Form #05.020)</u>
9	Includes <b>STATUTORY</b> “individuals” as defined in 26 C.F.R. §1.1441-1(c)(3)?	Only when abroad under 26 U.S.C. §911(d)	Yes, if you: 1. Check “individual” in block 3 of the Form W-8 or 2. Use an “INDIVIDUAL Taxpayer Identification Number (ITIN)”. 26 C.F.R. §301.6109-1(d)(3).	Only when abroad under 26 U.S.C. §911(d)	No
10	<b>Statutory</b> “person” under 26 U.S.C. §7701(a)(1)?	Yes (because “employees” under 5 U.S.C. §2105(a) are “individuals”)	Yes, if you: 1. Check “individual” in block 3 of the Form W-8 or 2. Use an “INDIVIDUAL Taxpayer Identification Number (ITIN)”. 26 C.F.R. §301.6109-1(d)(3).	Yes: 1. “person” is defined in 26 U.S.C. §7701(a)(1) to include “individuals” (aliens). 2. Statutory “citizens of the United States**” under 8 U.S.C. §1401 or 8 U.S.C. §1101(a)(22)(A) become “individuals” only when abroad and accepting tax treaty benefits under 26 U.S.C. §911(d)	No
11	<b>Citizenship status</b> <sup>4</sup>	NA	1. “Resident alien” 26 U.S.C. §7701(b)(1)(A). 2. “alien” 8 U.S.C. §1101(a)(3).	1. “citizen or resident of the United States[**]” 26 U.S.C. §7701(a)(30)(A) 2. “national and citizen of the United States[**] at birth” 8 U.S.C. §1401 3. “citizen of the “united States[**]” 8 U.S.C. §1101(a)(22)(A).	1. Fourteenth Amendment CONSTITUTIONAL citizen. 2. “a person who, though not a citizen of the United States, owes permanent allegiance to the United States” 8 U.S.C. §1101(a)(22)(B). 3. “nationals but not citizens of the United States[**] at birth” 8 U.S.C. §1408.
12	<b>Domiciled on federal territory in the “United States**” (federal zone)?</b>	“Employee” office under 5 U.S.C. §2105(a) is domiciled in the District of Columbia under 4 U.S.C. §72	1. No. 2. If you apply for an “INDIVIDUAL Taxpayer Identification Number (ITIN)” and don’t define “individual” as “non-resident non-person nontaxpayer” and private, you will be PRESUMED to consent to represent the office of statutory “individual” which is domiciled on federal territory.	Yes. You can’t be a statutory “U.S.** citizen” under 8 U.S.C. §1401 or statutory “U.S.** resident” under 26 U.S.C. §7701(b)(1)(A) without a domicile on federal territory.	No
13	<b>Source of domicile on federal territory</b>	Representing an office that is domiciled in the “United States**”/federal zone under 4 U.S.C. §72 and Federal Rule of Civil Procedure 17(b)			Domiciled outside the federal zone and not subject. Not representing a federal office.
14	<b>Earnings are STATUTORY “wages”?</b>	Yes. See Note 16 below for statutory definition of “wages”.	No	No	No
15	<b>Can “elect” to become a STATUTORY “individual”?</b>	NA	Yes, by accepting tax treaty benefits when abroad. 26 C.F.R. §301.7701(b)-7.	Yes, by accepting tax treaty benefits when abroad. 26 U.S.C. §911(d) and 26 C.F.R. §301.7701(b)-7.	Yes, by accepting tax treaty benefits when abroad. 26 C.F.R. §301.7701(b)-7.

**NOTES:**

<sup>4</sup> For further details on citizenship, see: *Why You are a “national”, “state national”, and Constitutional but not Statutory Citizen*, Form #05.006; <https://sedm.org/Forms/FormIndex.htm>.

1. All statutory “individuals” are aliens under 26 C.F.R. §1.1441-1(c)(3). They hid this deep in the regulations instead of the code, hoping you wouldn’t notice it. For more information on who are “persons” and “individuals” under the Internal Revenue Code, see Citizenship, Domicile, and Tax Status Options, Form #10.003, Section 16.
2. You CANNOT be a “nonresident alien” as a human being under 26 U.S.C. §7701(b)(1)(B) WITHOUT also being a statutory “individual”, meaning an ALIEN under 26 C.F.R. §1.1441-1(c)(3).
3. “Civil status” means any status under any civil statute, such as “individual”, “person”, “taxpayer”, “spouse”, “driver”, etc.
4. One CANNOT have a civil status under the civil statutes of a place without EITHER:
  - 4.1. A consensual physical domicile in that geographical place.
  - 4.2. A consensual CONTRACT with the government of that place.For proof of the above, see: Why Domicile and Becoming a “Taxpayer” Require Your Consent, Form #05.002; <https://sedm.org/Forms/FormIndex.htm>. The U.S. Supreme Court has admitted as much:

*“All the powers of the government [including ALL of its civil enforcement powers against the public] must be carried into operation by individual agency, either through the medium of public officers, or contracts made with [private] individuals.”*  
*[Osborn v. Bank of U.S., 22 U.S. 738 (1824)]*

5. Any attempt to associate or enforce a NON-CONSENSUAL civil status or obligation against a human being protected by the Constitution because physically situated in a Constitutional state is an act of criminal identity theft, as described in:

Government Identity Theft, Form #05.046  
<https://sedm.org/Forms/FormIndex.htm>
6. The civil status of “taxpayer” under 26 U.S.C. §7701(a)(14) PRESUMES the party is also a statutory “person” under 26 U.S.C. §7701(a)(1).
7. “Reportable payments” earned by “foreign persons” under 26 U.S.C. §3406 are those which satisfy ALL of the following requirements:
  - 7.1. Connected with a “trade or business” and public office under 26 U.S.C. §6041(a).
  - 7.2. Satisfy the requirements found in 26 U.S.C. §3406.
  - 7.3. Earned by a statutory “employee” under 26 C.F.R. §31.3401(c)-1, meaning an elected or appointed public officer of the United States government. Note that 26 U.S.C. §3406 is in Subtitle C, which is “employment taxes” and within 26 U.S.C. Chapter 24, which is “collection of income tax at source of wages”. Private humans don’t earn statutory “wages”.
8. Backup withholding under 26 U.S.C. §3406 is only applicable to “foreign persons” who are ALSO statutory “employees” and earning “trade or business” or public office earnings on “reportable payments”. It is NOT applicable to those who are ANY of the following:
  - 8.1. Not an elected or appointed public officer.
  - 8.2. Not engaged in a “trade or business” under 26 U.S.C. §7701(a)(26) and therefore not receiving “reportable payments” under 26 U.S.C. §6041(a).
9. Payments supplied without documentation are presumed to be made to a “U.S. person” under 26 C.F.R. §1.1441-1(b)(3)(iii).
10. You are allowed to make your own Substitute W-9 per 26 C.F.R. §31.3406(h)-3(c)(2). The form must include the payees name, address, and TIN (if they have one). The form is still valid even if they DO NOT have an identifying number. See FORM 9 in Form #09.001, Section 25.9.
11. IRS hides the exempt status on the Form W-9 identified in 26 C.F.R. §1.1441-1(d)(1). It appeared on the Form W-9 up to year 2011 and mysteriously disappeared from the form after that. It still applies, but invoking it is more complicated. You have to check “Other” on the current Form W-9 and cite 26 C.F.R. §1.1441-1(d)(1) in the write-in block next to it.
12. Those who only want to learn the “code” and who are attorneys worried about being disbarred by a judge in cases against the government prefer the “U.S. person” position, even in the case of state nationals. It’s a way of criminally bribing the judge to buy his favor and make the case easier for him, even though technically it doesn’t apply to state nationals.
13. “U.S. person” should be avoided because of the following liabilities associated with such a status:
  - 13.1. Must provide SSN/TIN pursuant to 26 C.F.R. §301.6109-1(b)(1).

- 1 13.2. Must report foreign bank accounts.
- 2 13.3. Subject to FATCA foreign account limitations because a “taxpayer”. See:
- 3 <https://www.irs.gov/businesses/corporations/foreign-account-tax-compliance-act-fatca>
- 4 14. The ONLY civil status you can have that carries NO OBLIGATION of any kind is that of a “non-resident non-person”. It is the most desirable but the most
- 5 difficult to explain and document to payors. The IRS is NEVER going to make it easy to document that you are “not subject” but not statutorily “exempt” and
- 6 therefore not a “taxpayer”. This is explained in Form #09.001, Section 19.7.
- 7 15. Form numbers such as "FORM XX" where "XX" is the number and which are listed above derive from: [Federal and State Tax Withholding Options for Private](#)
- 8 [Employers, Form #09.001, Section 25](#)
- 9 16. Statutory “wages” are defined in:
- Sovereignty Forms and Instructions Online*, Form #10.004, Cites by Topic: “wages”

<https://famguardian.org/TaxFreedom/CitesByTopic/wages.htm>



1     **2     WITHHOLDING AND REPORTING BY GEOGRAPHY**

2     Next, we will summarize withholding and reporting statuses by geography.

1 **Table 2: Income Tax Withholding and Reporting by Geography**

#	Characteristic	Everywhere	Federal territory	Federal possession	States of the Union	Abroad
1	<b>Location</b>	Anywhere where public offices are expressly authorized per 4 U.S.C. §72. <sup>5</sup>	“United States***” per 26 U.S.C. §7701(a)(9) and (a)(10)	Possessions listed in 48 U.S.C.	“United States****” as used in the USA Constitution	Foreign country
2	<b>Example location(s)</b>	NA	District of Columbia	American Samoa Swain’s Island	California	China
3	<b>Citizenship status of those born here</b>	NA	“national and citizen of the United States** at birth” per 8 U.S.C. §1401	“nationals but not citizens of the United States at birth” per 8 U.S.C. §1408	Fourteenth Amendment “citizen of the United States”	Foreign national
4	<b>Tax status(es) subject to taxation</b>	“Employee” per 26 U.S.C. §3401(c) and 5 U.S.C. §2105(a)	1. Foreign persons 2. “U.S. persons” who do NOT select “exempt” per 26 C.F.R. §1.1441-1(d)(1)	1. Foreign persons 2. “U.S. persons” who do NOT select “exempt” per 26 C.F.R. §1.1441-1(d)(1)	None	1. Statutory citizens (8 U.S.C. §1401) domiciled in federal zone and temporarily abroad 2. Resident aliens (26 U.S.C. §7701(b)(1)(A)) domiciled in the federal zone and temporarily abroad.
5	<b>Authority for taxation of those subject to taxation</b>	26 U.S.C. Subtitle C	26 U.S.C. §1. See Note 1 below.	26 U.S.C. §1. See Note 1 below.	None	1. 26 U.S.C. §1. See Note 1 below. 2. 26 U.S.C. §911 3. 26 C.F.R. §301.7701(b)-7
6	<b>Taxability of “foreign persons” here</b>	NA	The main “taxpayers”	The main “taxpayers”	The main “taxpayers”	None
7	<b>Taxability of “U.S. persons” here</b>	NA	Only if STUPID enough not to take the 26 C.F.R. §1.1441-1(d)(1) exemption	Only if STUPID enough not to take the 26 C.F.R. §1.1441-1(d)(1) exemption	Not taxable	
8	<b>Taxability of “Non-Resident Non-Persons” here</b>	None. You can’t be a “non-resident non-person” and an “employee” at the same time	None	None	None	None
9	<b>SSN/TIN Requirement<sup>6</sup></b>	Always	1. Yes for “U.S. persons”, 26 C.F.R. §301.6109-1(b)(1). 2. No for “nonresident aliens” not engaged in a “trade or business”, 31 C.F.R. §306.10, Note 2 3. Yes for “nonresident aliens” with “reportable payments” connected to “trade or business”. 26 U.S.C. §3406.	1. Yes for “U.S. persons”, 26 C.F.R. §301.6109-1(b)(1). 2. No for “nonresident aliens” not engaged in a “trade or business”, 31 C.F.R. §306.10, Note 2 3. Yes for “nonresident aliens” with “reportable payments” connected to “trade or business”. 26 U.S.C. §3406.	Only for present or former public officers of the national government engaged in federal franchises. The SSN/TIN is what the Federal Trade Commission calls a “franchise mark”.	Only for present or former public officers of the national government engaged in federal franchises. The SSN/TIN is what the Federal Trade Commission calls a “franchise mark”.
10	<b>Withholding form(s)</b>	Form W-4	1. “U.S. Person”: Form W-9 2. “Nonresident Alien”: Form W-8	1. “U.S. Person”: Form W-9 2. “Nonresident Alien”: Form W-8	None	1. “U.S. Person”: Form W-9 2. “Nonresident Alien”: Form W-8

<sup>5</sup> See: [Secretary’s Authority in the Several States Pursuant to 4 U.S.C. 72](#), Family Guardian Fellowship; <https://famguardian.org/Subjects/Taxes/ChallJurisdiction/BriefRegardingSecretary-4usc72.pdf>.

<sup>6</sup> See *About SSNs and TINs on Government Forms and Correspondence*, Form #05.012; <https://sedm.org/Forms/FormIndex.htm>.

11	<b>Withholding Requirements</b>	26 U.S.C. §3401	26 C.F.R. §1.1441-1	26 C.F.R. §1.1441-1	1. None for private people or companies 2. 26 C.F.R. §1.1441-1 for U.S. government instrumentalities.	1. 26 C.F.R. §1.1441-1 for U.S. government and federal corporations. 2. None for private companies that are not federal corporations.
12	<b>Reporting form(s) See Note</b>	Form W-2	1. "U.S. Person": Form 1099 2. "Nonresident Alien": Form 1042	1. "U.S. Person": Form 1099 2. "Nonresident Alien": Form 1042	1. None for private people or companies 2. "U.S. Person": Form 1099 for U.S. government instrumentalities. 3. "Nonresident Alien": Form 1042 for U.S. government instrumentalities.	1. None for private people or companies 2. "U.S. Person": Form 1099 for U.S. government instrumentalities. 3. "Nonresident Alien": Form 1042 for U.S. government instrumentalities.
13	<b>Reporting Requirements</b>	26 U.S.C. §6041	26 U.S.C. §6041	26 U.S.C. §6041	26 U.S.C. §6041	26 U.S.C. §6041

**NOTES:**

1. The term "wherever resident" used in 26 U.S.C. §1 means wherever the entity referred to has the CIVIL STATUS of "resident" as defined in 26 U.S.C. §7701(b)(1). It DOES NOT mean wherever the entity is physically located. The civil status "resident" and "resident alien", in turn, are synonymous. PRESUMING that "wherever resident" is a physical presence is an abuse of equivocation to engage in criminal identity theft of "nontaxpayers". See:

Flawed Tax Arguments to Avoid, Form #08.004, Section 8.20  
<https://sedm.org/Forms/FormIndex.htm>

2. "United States" as used in the Internal Revenue Code is defined as follows:

*TITLE 26 > Subtitle F > CHAPTER 79 > Sec. 7701. [Internal Revenue Code]  
 Sec. 7701. - Definitions*

*(a) When used in this title, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof—*

*(9) United States*

*The term "United States" when used in a geographical sense includes only the States and the District of Columbia.*

*(10) State*

*The term "State" shall be construed to include the District of Columbia, where such construction is necessary to carry out provisions of this title.*

*TITLE 4 - FLAG AND SEAL, SEAT OF GOVERNMENT, AND THE STATES  
 CHAPTER 4 - THE STATES  
 Sec. 110. Same; definitions*

*(d) The term "State" includes any Territory or possession of the United States.*

3. Limitations on Geographical definitions:

**Withholding and Reporting Options Summary**

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 Form 04.224, Rev. 1-9-2018

3.1. It is a violation of the rules of statutory construction and interpretation and a violation of the separation of powers for any judge or government worker to ADD anything to the above geographical definitions.

*"Expressio unius est exclusio alterius. A maxim of statutory interpretation meaning that the expression of one thing is the exclusion of another. Burgin v. Forbes, 293 Ky. 456, 169 S.W.2d. 321, 325; Newblock v. Bowles, 170 Okl. 487, 40 P.2d. 1097, 1100. Mention of one thing implies exclusion of another. When certain persons or things are specified in a law, contract, or will, an intention to exclude all others from its operation may be inferred. Under this maxim, if statute specifies one exception to a general rule or assumes to specify the effects of a certain provision, other exceptions or effects are excluded."*  
[Black's Law Dictionary, Sixth Edition, p. 581]

*"When a statute includes an explicit definition, we must follow that definition, even if it varies from that term's ordinary meaning. Meese v. Keene, 481 U.S. 465, 484-485 (1987) ("It is axiomatic that the statutory definition of the term excludes unstated meanings of that term"); Colautti v. Franklin, 439 U.S. at 392-393, n. 10 ("As a rule, a definition which declares what a term 'means' . . . excludes any meaning that is not stated"); Western Union Telegraph Co. v. Lenroot, 323 U.S. 490, 502 (1945); Fox v. Standard Oil Co. of N.J., 294 U.S. 87, 95-96 (1935) (Cardozo, J.); see also 2A N. Singer, Sutherland on Statutes and Statutory Construction § 47.07, p. 152, and n. 10 (5th ed. 1992) (collecting cases). That is to say, the statute, read "as a whole," post at 998 [530 U.S. 943] (THOMAS, J., dissenting), leads the reader to a definition. That definition does not include the Attorney General's restriction -- "the child up to the head." Its words, "substantial portion," indicate the contrary."*  
[Stenberg v. Carhart, 530 U.S. 914 (2000)]

3.2. Comity or consent of either states of the Union or people in them to consent to "include" constitutional states of the Union within the geographical definitions is NOT ALLOWED, per the Declaration of Independence, which is organic law enacted into law on the first page of the Statutes At Large.

*"We hold these truths to be self-evident, that all men are created equal, that they are endowed by their Creator with certain unalienable Rights, that among these are Life, Liberty and the pursuit of Happiness.--That to secure these rights, Governments are instituted among Men, deriving their just powers from the consent of the governed, --"*  
[Declaration of Independence]

*"Unalienable. Inalienable; incapable of being aliened, that is, sold and transferred."*  
[Black's Law Dictionary, Fourth Edition, p. 1693]

3.3. Here is what the designer of our three branch system of government said about allowing judges to become legislators in the process of ADDING things not in the statutes to the meaning of any term used in the statutes:

*"When the legislative and executive powers are united in the same person, or in the same body of magistrates, there can be no liberty; because apprehensions may arise, lest the same monarch or senate should enact tyrannical laws, to execute them in a tyrannical manner."*

*Again, there is no liberty, if the judiciary power be not separated from the legislative and executive. Were it joined with the legislative, the life and liberty of the subject would be exposed to arbitrary control; for the judge would be then the legislator. Were it joined to the executive power, the judge might behave with violence and oppression [sound familiar?].*

*There would be an end of everything, were the same man or the same body, whether of the nobles or of the people, to exercise those three powers, that of enacting laws, that of executing the public resolutions, and of trying the causes of individuals."*

[. . .]

*In what a situation must the poor subject be in those republics! The same body of magistrates are possessed, as executors of the laws, of the whole power they have given themselves in quality of legislators. They may plunder the state by their general determinations; and as they have likewise the judiciary power in their hands, every private citizen may be ruined by their particular decisions."*

[The Spirit of Laws, Charles de Montesquieu, 1758, Book XI, Section 6;  
SOURCE: [http://famguardian.org/Publications/SpiritOfLaws/sol\\_11.htm](http://famguardian.org/Publications/SpiritOfLaws/sol_11.htm)]

4. Congress is forbidden by the U.S. Supreme Court to offer or enforce any taxable franchise within the borders of a constitutional state. This case has never been overruled.

*"Thus, Congress having power to regulate commerce with foreign nations, and among the several States, and with the Indian tribes, may, without doubt, provide for granting coasting licenses, licenses to pilots, licenses to trade with the Indians, and any other licenses necessary or proper for the exercise of that great and extensive power; and the same observation is applicable to every other power of Congress, to the exercise of which the granting of licenses may be incident. All such licenses confer authority, and give rights to the licensee.*

*But very different considerations apply to the internal commerce or domestic trade of the States. Over this commerce and trade Congress has no power of regulation nor any direct control. This power belongs exclusively to the States. No interference by Congress with the business of citizens transacted within a State is warranted by the Constitution, except such as is strictly incidental to the exercise of powers clearly granted to the legislature. The power to authorize a business within a State is plainly repugnant to the exclusive power of the State over the same subject. It is true that the power of Congress to tax is a very extensive power. It is given in the Constitution, with only one exception and only two qualifications. Congress cannot tax exports, and it must impose direct taxes by the rule of apportionment, and indirect taxes by the rule of uniformity. Thus limited, and thus only, it reaches every subject, and may be exercised at discretion. But, it reaches only existing subjects. Congress cannot authorize a trade or business within a State in order to tax it."*

[License Tax Cases, [72 U.S. 462](#), 18 L.Ed. 497, 5 Wall. 462, 2 A.F.T.R. 2224 (1866)]

5. For an exhaustive catalog of all the word games played by government workers to unconstitutionally usurp jurisdiction they do not have in criminal violation of 18 U.S.C. §208, 28 U.S.C. §144, and 28 U.S.C. §455, see:

Legal Deception, Propaganda, and Fraud, Form #05.014  
<https://sedm.org/Forms/FormIndex.htm>

6. The Income tax described in 26 U.S.C. Subtitle A is an excise and a franchise tax upon public offices in the national government. Hence, it is only enforceable upon elected or appointed officers or public officers (contractors) of the national government. See:

The "Trade or Business" Scam, Form #05.001  
<https://sedm.org/Forms/FormIndex.htm>

7. It is a CRIME to either file or use as evidence in any tax enforcement proceeding any information return that was filed against someone who is NOT engaged in a public office. Most information returns are false and therefore the filers should be prosecuted for crime by the Department of Justice. The reason they aren't is because they are BRIBED by the proceeds resulting from these false returns to SHUT UP about the crime. See:

Correcting Erroneous Information Returns, Form #04.001  
<https://sedm.org/Forms/FormIndex.htm>

8. The Internal Revenue Code only regulates PUBLIC conduct of PUBLIC officers on official business. The ability to regulate PRIVATE rights and PRIVATE property is prohibited by the Constitution and the Bill of Rights.

*"Under basic rules of construction, statutory laws enacted by legislative bodies cannot impair rights given under a constitution. 194 B.R. at 925. "*  
[In re Young, 235 B.R. 666 (Bankr.M.D.Fla., 1999)]

*"A private person cannot make constitutions or laws, nor can he with authority construe them, nor can he administer or execute them."*  
[United States v. Harris, 106 U.S. 629, 1 S.Ct. 601, 27 L.Ed. 290 (1883); The word "execute" includes either obeying or being subject to]

*"All the powers of the government [including ALL of its civil enforcement powers against the public] must be carried into operation by individual agency, either through the medium of public officers, or contracts made with [private] individuals."*  
[Osborn v. Bank of U.S., [22 U.S. 738](#) (1824)]

1 “A defendant sued as a wrong-doer, who seeks to substitute the state in his place, or to justify by the authority of the state, or to defend on the ground that the state has  
2 adopted his act and exonerated him, cannot rest on the bare assertion of his defense. He is bound to establish it. **The state is a political corporate body, can act only**  
3 **through agents, and can command only by laws.** It is necessary, therefore, for such a defendant, in order to complete his defense, to produce a law of the state which  
4 constitutes his commission as its agent, and a warrant for his act.”  
5 [Poindexter v. Greenhow, 114 U.S. 270 (1885)]

6 “The power to “legislate generally upon” life, liberty, and property, as opposed to the “power to provide modes of redress” against offensive state action, was “repugnant”  
7 to the Constitution. Id., at 15. See also United States v. Reese, [92 U.S. 214, 218](#) (1876); United States v. Harris, [106 U.S. 629, 639](#) (1883); James v. Bowman, [190 U.S.](#)  
8 [127, 139](#) (1903). Although the specific holdings of these early cases might have been superseded or modified, see, e.g., Heart of Atlanta Motel, Inc. v. United States, [379](#)  
9 [U.S. 241](#) (1964); United States v. Guest, [383 U.S. 745](#) (1966), their treatment of Congress’ §5 power as corrective or preventive, not definitional, has not been  
10 questioned.”  
11 [City of Boerne v. Flores, Archbishop of San Antonio, 521 U.S. 507 (1997)]

12 9. You can’t simultaneously be a “taxpayer” who is “subject” to the Internal Revenue Code AND someone who is protected by the Constitution and especially the Bill  
13 of Rights. The two conditions are MUTUALLY EXCLUSIVE. Below are the only documented techniques by which the protections of the Constitutions can be  
14 forfeited:

15 9.1. Standing on a place not protected by the Constitution, such as federal territory or abroad.

16 9.2. Invoking the “benefits”, “privileges”, or “immunities” offered by any statute. The cite below is called the “Brandeis Rules”:

17 The Court developed, for its own governance in the cases confessedly within its jurisdiction, a series of rules under which it has avoided passing upon a large part of all  
18 the constitutional questions pressed upon it for decision. They are:

19 [...]

20 6. **The Court will not pass upon the constitutionality of a statute at the instance of one who has availed himself of its benefits.**[FN7 Great Falls Mfg. Co. v. Attorney](#)  
21 [General, 124 U.S. 581, 8 S.Ct. 631, 31 L.Ed. 527; Wall v. Parrot Silver & Copper Co., 244 U.S. 407, 411, 412, 37 S.Ct. 609, 61 L.Ed. 1229; St. Louis Malleable Casting](#)  
22 [Co. v. Prendergast Construction Co., 260 U.S. 469, 43 S.Ct. 178, 67 L.Ed. 351.](#)

23 [FN7 Compare Electric Co. v. Dow, 166 U.S. 489, 17 S.Ct. 645, 41 L.Ed. 1088; Pierce v. Somerset Ry., 171 U.S. 641, 648, 19 S.Ct. 64, 43 L.Ed. 316; Leonard v.](#)  
24 [Vicksburg, etc., R. Co., 198 U.S. 416, 422, 25 S.Ct. 750, 49 L.Ed. 1108.](#)  
25 [Ashwander v. Tennessee Valley Authority, 297 U.S. 288, 56 S.Ct. 466 (1936)]

26 10. Constitutional protections such as the Bill of Rights attach to LAND, and NOT to the civil status of the people ON the land. The protections of the Bill of Rights  
27 do not attach to you because you are a statutory “person”, “individual”, or “taxpayer”, but because of the PLACE YOU ARE STANDING at the time you receive  
28 an injury from a transgressing government agent.

29 “It is locality that is determinative of the application of the Constitution, in such matters as judicial procedure, and not the status of the people who live in it.”  
30 [Balzac v. Porto Rico, 258 U.S. 298 (1922)]

31 You can only lose the protections of the Constitutions by changing your LOCATION, not by consenting to give up constitutional protections. We prove this in:

[Unalienable Rights Course](#), Form #12.038  
<https://sedm.org/Forms/FormIndex.htm>